

ANALISIS EFEKTIVITAS PENGENDALIAN INTERNAL PADA HOTEL ASTON RASUNA

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui efektivitas dari penerapan pengendalian internal atas *front office department*, *housekeeping department*, *food & beverage service department*, dan *food & beverage product department* dan mengetahui tingkat efektivitas pengendalian internal di Hotel Aston Rasuna. Data dikumpulkan dengan metode observasi langsung, wawancara dan studi dokumentasi. Instrumen penelitian yang digunakan dalam penelitian ini yaitu kerangka kerja pengendalian internal COSO. Kerangka kerja ini memiliki lima komponen yaitu lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, informasi dan komunikasi dan pemantauan. Analisis dilakukan dengan metode analisis deskriptif dimana peneliti menggambarkan kondisi restoran sesuai dengan hasil observasi, wawancara dan studi dokumentasi yang dilakukan.

Berdasarkan hasil penelitian yang telah dilakukan disimpulkan bahwa efektivitas pengendalian internal atas *front office department*, *housekeeping department*, *food & beverage service department*, dan *food & beverage product department* berada pada kategori sangat efektif. Pengendalian internal pada komponen lingkungan pengendalian berada pada kategori sangat efektif. Pengendalian internal pada komponen penilaian risiko berada pada kategori sangat efektif. Pengendalian internal pada komponen aktivitas pengendalian berada pada kategori sangat efektif. Pengendalian internal pada komponen informasi dan komunikasi efektif. Pengendalian internal pada komponen pemantauan berada pada kategori sangat efektif.

Kata kunci: Pengendalian Internal, Industri Perhotelan, Kerangka Kerja COSO

ANALYSIS OF INTERNAL CONTROL EFFECTIVITY AT HOTEL ASTON RASUNA

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ABSTRACT

The aim of this research is to conduct evaluation of the effectiveness of internal control over front office department, housekeeping department, food & beverage service department, and food & beverage product department according to COSO framework and to measure the level of the effectiveness of internal control at Hotel Aston Rasuna. Data is collected by direct observation, interview method and documentation studies. Instrument used in this research is COSO Internal Control. This framework has five components such as control environment, risk assessment, control activities, information and communication, and monitoring. Analysis is conducted by descriptive method whereby company condition is described based on the outcome of observation, interview and documentation studies.

Based on the research that has been conducted, result showed that the effectiveness of internal controls over front office department, housekeeping department, food & beverage service department, and food & beverage product department is in the category very effective. Component control environment is in the category very effective. Component risk assessment is in the category very effective. Component control activities is in the category very effective. Component information and communication is in the category effective. Component monitoring is in the category very effective.

Keywords: Internal Control, Hospitality Industry, COSO Framework